



MISCELLANEOUS TAXES



Miscellaneous revenue sources accounted for \$165,582,101 of General Fund revenue for calendar year 1998. Cigarette tax, alcoholic beverages tax, pari-mutuel wagering tax, charitable gaming taxes, and a number of other miscellaneous taxes and fees are deposited in the General Fund. Another major source of General Fund revenue is interest from investment of state funds.

Many of these revenue sources are administered by agencies other than the Nebraska Department of Revenue. For example, alcoholic beverages tax is administered by the Nebraska Liquor Control Commission and insurance premium tax is administered by the Department of Insurance. Other taxes and fees are administered by the Department of Motor Vehicles and the Secretary of State.

Statistics on the following non-General Fund revenue sources are also reported in this section: severance tax, conservation tax, litter fee, tire fee, state and county lodging tax, and motor fuels taxes.

Statistical Tables

Table 1 - General Fund Miscellaneous Tax Cash Receipts

General fund miscellaneous tax cash receipts for 1998 and 1997 are listed in Table 1. Descriptions of the major miscellaneous taxes are given beginning on page 9.

Table 2 - Monthly General Fund Miscellaneous Tax Cash Receipts

Monthly general fund miscellaneous tax cash receipts for 1998 and 1997 are reported in Table 2.

Table 3 - Alcoholic Beverage Gallons and Revenue for 1998

Table 3 shows the alcoholic beverages tax revenue and gallons for 1998 as reported by the Nebraska Liquor Control Commission. A chronology of alcoholic beverage tax rates is also shown.

Table 4 - Alcoholic Beverage Gallons and Revenue, 1970 to 1998

Total alcoholic beverage tax revenue and gallons for 1970 through 1998 are reported in Table 4. A graph displaying total gallons and tax revenue for 1988 through 1998 is also shown.

Table 5 - Cigarette Tax Receipts and Number of Packages Taxed

Table 5 reports the sales of tax stamps and impressions, the number of packages taxed, and cigarette tax receipts for 1962 through 1998. A graph of total packages taxed and tax receipts for 1988 through 1998 is shown on page 65.

Table 6 - 1998 Pari-mutuel Report

Table 6 reports the pari-mutuel wagering tax for individual organizations conducting race meets in 1998. A chronology of the pari-mutuel tax rates is also shown.

Table 7 - Charitable Gaming Tax Receipts

Monthly receipts from charitable gaming taxes are reported for 1996, 1997, and 1998 in Table 7.

Table 8 - Summary of Charitable Gaming Taxes

Table 8 reports gross dollars wagered and tax due for bingo, pickle cards, city/county lotteries, and lotteries and raffles conducted by nonprofit organizations for 1990 through 1998.

Table 9 - Severance Tax Receipts

Monthly severance tax receipts for 1996, 1997, and 1998 are reported in Table 9.

Table 10 - Conservation Tax Receipts

Monthly conservation tax receipts for 1996, 1997, and 1998 are reported in Table 10.

Table 11 - Litter Fee Receipts

Monthly litter fee receipts for 1996, 1997, and 1998 are reported in Table 11.

Table 12 - Tire Fee Receipts

Monthly tire fee receipts for 1996, 1997, and 1998 are reported in Table 12.

Table 13 - Fertilizer Fee Receipts

Monthly fertilizer fee receipts for 1996, 1997, and 1998 are reported in Table 13.

Table 14 - State Lodging Tax Revenue

Monthly state lodging tax for 1997 and 1998 is reported in Table 14. A graph of total state lodging tax for 1988 through 1998 is also shown.

Table 15 - Lodging Tax Returned to Counties for 1998

Lodging tax collected by the Department of Revenue and remitted to counties in 1997 and 1998 is reported in Table 15. The lodging tax figures are amounts actually remitted to counties after deducting the three percent administration fee. A chronology of county lodging tax rates is also shown.

Table 16 - Gasoline Net Taxable Gallons and Net Tax Due

Gasoline net taxable gallons for 1997 and 1998, and net tax due for 1998 are reported in Table 16.

Table 17 - Gasohol Net Taxable Gallons and Net Tax Due

Gasohol net taxable gallons for 1997 and 1998 and net tax due for 1998 are reported in Table 17.

Graphs of the total net taxable gallons and net tax due for gasoline, gasohol, and diesel fuel from 1988 through 1998 are shown on page 72.

A chronology of motor fuels tax rates is shown on page 76.

Table 18 - Diesel Fuel Net Taxable Gallons and Net Tax Due

Diesel fuel net taxable gallons for 1997 and 1998, and net tax due for 1998 are reported in Table 18.

Table 19 - Aircraft Fuels Net Taxable Gallons and Net Tax Due

Aircraft fuels net taxable gallons for 1997 and 1998, and net tax due for 1998 are reported in Table 19.

Table 20 - Petroleum Release Remedial Action Fee

Statistics on the Petroleum Release Remedial Action Fee are displayed in Table 20. The total number of gallons of motor vehicle fuels and other petroleum products subject to the fee and the total amount due are shown for 1998. The total number of gallons subject to the fee in 1997 is also displayed.